



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MATTOON MUNICIPAL WATER UTILITY

Principal Office: 310 SLATE AVENUE
P.O. BOX 65
MATTOON, WI 54450

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I GERALDINE TUCKER of
(Person responsible for accounts)

_____, MATTOON MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2001
(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MATTOON MUNICIPAL WATER UTILITY**Utility Address:** 310 SLATE AVENUE

P.O. BOX 65

MATTOON, WI 54450

When was utility organized? 7/31/1974**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GERALDINE TUCKER**Title:** UTILITY CLERK**Office Address:**

P.O. BOX 65

MATTOON, WI 54450

Telephone: (715) 489 - 3586**Fax Number:** (715) 489 - 3170**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JENNIFER SCHENK**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET

SHAWANO, WI 54166

Telephone: (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:** jschenk@kerberrose.com

President, chairman, or head of utility commission/board or committee:

Name: MR OTTMAR LANDWEHR**Title:** PRESIDENT**Office Address:**

P.O. BOX 287

MATTOON, WI 54450

Telephone: (715) 489 - 3616**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JENNIFER SCHENK**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:** jschenk@kerberrose.com**Date of most recent audit report:** 3/27/2002**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: RONALD ZAHN**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 65
MATTOON, WI 54450**Telephone:** (715) 489 - 3748**Fax Number:** (715) 489 - 3170**E-mail Address:**

Name of utility commission/committee: MATTOON MUNICIPAL WATER UTILITY COMMISSION

Names of members of utility commission/committee:SYLVESTER BECK, TRUSTEE
KIM BERGER, TRUSTEE
MIKE DEBROUX, TRUSTEE
DON FULLER, TRUSTEE
VICKI FULLER, TRUSTEE
OTTMAR LANDWEHR, PRESIDENT
JESSE WHITE, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	81,099	76,933	1
Operating Expenses:			
Operation and Maintenance Expense (401)	34,393	36,892	2
Depreciation Expense (403)	22,406	22,315	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,212	1,169	5
Total Operating Expenses	58,011	60,376	
Net Operating Income	23,088	16,557	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	23,088	16,557	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	842	610	9
Miscellaneous Nonoperating Income (421)	1,622	11,878	10
Total Other Income	2,464	12,488	
Total Income	25,552	29,045	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	25,552	29,045	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,869	11,561	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	108	73	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	11,977	11,634	
Net Income	13,575	17,411	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(2,405)	(19,816)	19
Balance Transferred from Income (433)	13,575	17,411	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	11,170	(2,405)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	842	4
Total (Acct. 419):	842	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPARTMENT INCOME	1,622	5
Total (Acct. 421):	1,622	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	81,099	0	0	0	81,099	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	81,099	0	0	0	81,099	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,136,064	1,132,707	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	262,771	240,435	2
Net Utility Plant	873,293	892,272	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,343,330	1,346,722	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	349,516	328,618	4
Net Nonutility Property	993,814	1,018,104	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	993,814	1,018,104	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	90,485	59,176	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,206	8,508	11
Other Accounts Receivable (143)	7,088	7,179	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	543	0	14
Materials and Supplies (150)	437	569	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	106,759	75,432	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,973,866	1,985,808	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	5,643	5,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	11,170	(2,405)	23
Total Proprietary Capital	16,813	3,238	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	5,532	11,062	25
Other long-Term Debt (224)	526,669	548,952	26
Total Long-Term Debt	532,201	560,014	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,626	2,085	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,635	1,412	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,927	1,982	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	5,188	5,479	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,419,664	1,417,077	38
Total Liabilities and Other Credits	1,973,866	1,985,808	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,136,064	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,136,064	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	262,771	0	0	0	9
Total Accumulated Provision	262,771	0	0	0	
Net Utility Plant	873,293	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	240,435				240,435	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,406				22,406	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,406	0	0	0	22,406	13
Debits during year						14
Book cost of plant retired	70				70	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	70	0	0	0	70	19
Balance End of Year	262,771	0	0	0	262,771	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,346,722	2,308	5,700	1,343,330	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,346,722	2,308	5,700	1,343,330	
Less accum. prov. depr. & amort. (122)	328,618	26,598	5,700	349,516	3
Net Nonutility Property	1,018,104	(24,290)	0	993,814	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	291	384	2
Sewer utility	146	185	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	437	569	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	5,643	1
Changes during year (explain):		
NONE		2
Balance end of year	5,643	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
VILLAGE OF MATTOON	12/16/2000	12/16/2002	0.00%	5,532	1
Total for Account 223				5,532	
Other Long-Term Debt (224)					
WI SAFE DRINKING FUND LOAN	03/24/1999	05/01/2018	1.58%	206,547	2
WI CLEAN WATER FUND LOAN	12/09/1998	05/01/2018	2.64%	320,122	3
Total for Account 224				526,669	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,212	2
Charged electric department expense		3
Charged sewer department expense	1,045	4
Other (explain):		
NONE		5
Total Accruals and other credits	2,257	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,133	7
PSC Remainder Assessment	124	8
Other (explain):		
NONE		9
Total payments and other debits	2,257	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
VILLAGE OF MATTOON	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CLEAN WATER FUND LOAN	1,407	8,550	8,569	1,388	3
SAFE DRINKING FUND LOAN	575	3,319	3,355	539	4
Subtotal	1,982	11,869	11,924	1,927	
Notes Payable (231)					
INTEREST ON SECURITY DEPOSITS	0	108	108	0	5
Subtotal	0	108	108	0	
Total	1,982	11,977	12,032	1,927	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	708,469	0	0	708,608	0	1,417,077	1
Add credits during year:							
For Services	675			1,912		2,587	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	709,144	0	0	710,520	0	1,419,664	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,701			702,685		1,406,386	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,112	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
DUE FROM NEW SERVICES AND REPAIR SERVICES	94	8
Total (Acct. 142):	8,206	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,088	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	7,088	
Receivables from Municipality (145):		
VILLAGE OWES UTILITY FOR PORTION OF INVOICE PAID	543	12
Total (Acct. 145):	543	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,134,385	0	0	0	1,134,385	1
Materials and Supplies	337	0	0	0	337	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	251,603	0	0	0	251,603	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	708,806	0	0	0	708,806	6
Other (specify):						
NONE					0	7
Average Net Rate Base	174,313	0	0	0	174,313	
Net Operating Income	23,088	0	0	0	23,088	8
Net Operating Income as a percent of Average Net Rate Base	13.25%	N/A	N/A	N/A	13.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	5,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,382	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	10,025	
Net Income		
Net Income	13,575	5
Percent Return on Proprietary Capital	135.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Village paid for a truck in 2000 and the Utility is paying back half the total cost over 24 months with the balance being paid off at the end of 2002.

Interest Accrued (Acct. 237) (Page F-16)

Account 231 is interest paid on customer security deposits.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Mattoon Municipal Water Utility
Mattoon, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Mattoon Municipal Water Utility as of December 31, 2001, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report March 28, 2002.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
March 30, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Lena Thompson [mailto:lethompson@kerberrose.com]

Sent: Thursday, September 12, 2002 1:14 PM

To: Leege, Peter PSC

Subject: Re: Mattoon Municipal Water Utility

Mr. Leege,

I apologize for answering incorrectly, I misunderstood the question. The reason the Customer Deposits are not showing up on page F-14 under 231 Notes Payable is because we have the customer deposits under 235 - Customer Deposits (F-5). We then put the interest for the customer deposits on page F-16 under Notes Payable (231) as per instructions on the top of the page. We then explained in the footnotes what this interest was for.

I hope this answers your question. If there is anything else please let me know.

Thanks

Lena

Lena Thompson,

Staff Accountant

lethompson@kerberrose.com

Kerber, Rose & Associates, S.C.

115 E. Fifth Street

Shawano, WI 54166

Phone (715) 526-9400

Fax (715) 524-2599

Ms. Thompson:

Please note that our question was regarding the security deposits, not the interest. The text of the question was as follows:

"As directed in the edit checks run, please explain why the customer security deposits described in the footnotes to page F-16 are not reported in Account 231, Notes Payable on page F-14."

Please provide a response to that question.

Thank you.

Pete

Pete Leege

Financial Specialist

Division of Water, Compliance and Consumer Affairs

Public Service Commission of Wisconsin

FINANCIAL SECTION FOOTNOTES

610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leege@psc.state.wi.us
Fax: (608) 266-3957

-----Original Message-----

From: Lena Thompson [mailto:lethompson@kerberrose.com]
Sent: Wednesday, September 11, 2002 5:38 PM
To: peter.leege@psc.state.wi.us
Subject: Mattoon Municipal Water Utility

Re: File DWCCA-3440-PJL; 2001 Analytical Review

I am writing in response to the letter dated August 15, 2002 addressed to Geraldine Tucker. Accrued interest is currently not being booked for customer security deposits. Interest is charged when the security deposit is refunded. For audit purposes the amount of the accrual is immaterial, therefore to be consistent with prior years the accrual is not being booked.

Lena Thompson,
Staff Accountant
lethompson@keberrose.com
Kerber, Rose & Associates, S.C.
115 E. Fifth Street
Shawano, WI 54166
Phone: (715) 526-9400
Fax: (715) 524-2599

August 15, 2002

Ms. Geraldine Tucker, Utility Clerk
Mattoon Municipal Water Utility
P.O. Box 65
Mattoon WI 54450-0065

2001 Analytical Review DWCCA-3440-PJL

Dear Ms. Tucker:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

As directed in the edit checks run, please explain why the customer security deposits described in the footnotes to page F-16 are not reported in Account 231, Notes Payable on page F-14.

FINANCIAL SECTION FOOTNOTES

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3440.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		79,239	1
Total Sales of Water		79,239	
Other Operating Revenues			
Forfeited Discounts (470)		296	2
Other Water Revenues (474)		1,564	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,860	
Total Operating Revenues		81,099	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		14,125	5
General Operating Expenses (680-690)		20,268	6
Total Operation and Maintenance Expenses		34,393	
Other Operating Expenses			
Depreciation Expense (403)		22,406	7
Amortization Expense (404)			8
Taxes (408)		1,212	9
Total Other Operating Expenses		23,618	
Total Operating Expenses		58,011	
NET OPERATING INCOME		23,088	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	149	6,477	30,109	4
Commercial	28	1,179	6,124	5
Industrial	1	8,026	11,699	6
Total Metered Sales to General Customers (461)	178	15,682	47,932	
Private Fire Protection Service (462)	1		828	7
Public Fire Protection Service (463)	1		27,544	8
Other Sales to Public Authorities (464)	6	1,059	2,935	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	186	16,741	79,239	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	27,544	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	27,544	
Forfeited Discounts (470):		
Customer late payment charges	296	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	296	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
BULK WATER	462	8
MISCELLANEOUS	1,102	9
Total Other Water Revenues (474)	1,564	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,312	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,611	3
Chemicals (630)	2,146	4
Supplies and Expenses (640)	1,330	5
Repairs of Water Plant (650)	1,469	6
Transportation Expenses (660)	1,257	7
Total Plant Operation and Maintenance Expenses	14,125	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	10,035	8
Office Supplies and Expenses (681)	1,553	9
Outside Services Employed (682)	2,664	10
Insurance Expense (684)	954	11
Employees Pensions and Benefits (686)	4,759	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	303	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,268	
Total Operation and Maintenance Expenses	34,393	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	BASED ON ACTUAL PAYROLL	1,088	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	124	4
Other (specify): NONE			5
Total tax expense		1,212	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225885				3
County tax rate	mills		6.361747				4
Local tax rate	mills		3.734962				5
School tax rate	mills		10.996116				6
Voc. school tax rate	mills		2.127607				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.446317				10
Less: state credit	mills		1.715537				11
Net tax rate	mills		21.730780				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.734962				14
Combined School Tax Rate	mills		13.123723				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.858685				17
Total Tax Rate	mills		23.446317				18
Ratio of Local and School Tax to Total	dec.		0.719033				19
Total tax net of state credit	mills		21.730780				20
Net Local and School Tax Rate	mills		15.625157				21
Utility Plant, Jan. 1	\$	1,132,708	1,132,708				22
Materials & Supplies	\$	384	384				23
Subtotal	\$	1,133,092	1,133,092				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,133,092	1,133,092				26
Assessment Ratio	dec.		0.885386				27
Assessed Value	\$	1,003,224	1,003,224				28
Net Local & School Rate	mills		15.625157				29
Tax Equiv. Computed for Current Year	\$	15,676	15,676				30
Tax Equivalent per 1994 PSC Report	\$	14,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	300		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	300	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,019		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	149,849		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	162,868	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	222,345		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,567	2,617	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	94,221		19
Other Pumping Equipment (328)	3,084		20
Total Pumping Plant	355,217	2,617	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	4,025		22
Water Treatment Equipment (332)	8,856		23
Total Water Treatment Plant	12,881	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	750		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			300	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	300	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,019	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			149,849	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	162,868	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			222,345	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,184	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			94,221	19
Other Pumping Equipment (328)			3,084	20
Total Pumping Plant	0	0	357,834	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			4,025	22
Water Treatment Equipment (332)			8,856	23
Total Water Treatment Plant	0	0	12,881	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			750	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	159,392		26
Transmission and Distribution Mains (343)	354,629		27
Fire Mains (344)	0		28
Services (345)	34,157	626	29
Meters (346)	7,759	184	30
Hydrants (348)	24,053		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	580,740	810	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,452		34
Office Furniture and Equipment (372)	2,272		35
Computer Equipment (372.1)	833		36
Transportation Equipment (373)	11,342		37
Other General Equipment (379)	4,802		38
Other Tangible Property (390)	0		39
Total General Plant	20,701	0	
Total utility plant in service directly assignable	1,132,707	3,427	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,132,707	3,427	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			159,392 26
Transmission and Distribution Mains (343)			354,629 27
Fire Mains (344)			0 28
Services (345)			34,783 29
Meters (346)	70		7,873 30
Hydrants (348)			24,053 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	70	0	581,480
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,452 34
Office Furniture and Equipment (372)			2,272 35
Computer Equipment (372.1)			833 36
Transportation Equipment (373)			11,342 37
Other General Equipment (379)			4,802 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	20,701
Total utility plant in service directly assignable	70	0	1,136,064
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	70	0	1,136,064

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,825	1,825	1
February			1,644	1,644	2
March			1,727	1,727	3
April			1,654	1,654	4
May			1,616	1,616	5
June			1,674	1,674	6
July			1,834	1,834	7
August			1,860	1,860	8
September			1,918	1,918	9
October			1,790	1,790	10
November			1,711	1,711	11
December			2,063	2,063	12
Total annual pumpage	0	0	21,316	21,316	
Less: Water sold				16,741	13
Volume pumped but not sold				4,575	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				1,017	16
Volume related to equipment/system malfunction				405	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,422	19
Volume pumped but unaccounted for				3,153	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				96	23
Date of maximum: 12/26/2001					24
Cause of maximum:					25
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				33	26
Date of minimum: 6/29/2001					27
Total KWH used for pumping for the year				30,667	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	52	16	137,000	No	1
WELL #3	3	68	20	489,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL 1	WELL 3	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JOHNSON	AM TURBINE	5
Year Installed	1964	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	140	300	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR FORD 1997	9
Year Installed	1964	2001	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	15	20	12
			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1975		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	125		10
Total capacity in gallons (actual)	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	8,806	0	0	0	8,806
A	D	8.000	12,481	0	0	0	12,481
M	D	12.000	880	0	0	0	880
Total Within Municipality			22,167	0	0	0	22,167
Total Utility			22,167	0	0	0	22,167

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	173	1	0	0	174		1
M	1.500	1	0	0	0	1		2
M	2.000	1	0	0	0	1		3
M	6.000	1	0	0	0	1		4
Total Utility		176	1	0	0	177	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	174	3	2	0	175	26	1
0.750	4	0	0	0	4	0	2
1.000	1	0	0	0	1	0	3
1.250	1	0	0	0	1	0	4
1.500	2	0	0	0	2	0	5
2.000	1	0	0	0	1	0	6
Total:	183	3	2	0	184	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	148	23	0	4	0	0	175	1
0.750	0	1	0	0	0	3	4	2
1.000	0	0	0	1	0	0	1	3
1.250	0	1	0	0	0	0	1	4
1.500	0	0	1	1	0	0	2	5
2.000	0	1	0	0	0	0	1	6
Total:	148	26	1	6	0	3	184	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	82
Number of distribution valves operated during year:	82

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(686) Employees Pension and Benefits decreased from prior year due to a reduction in employee health insurance coverage.

Property Tax Equivalent (Water) (Page W-07)

On February 1, 1999, the Village adopted Resolution No. 1-99 which states that the tax equivalent payable by the Mattoon Water Utility to the Village of Mattoon be reduced to zero.

Water Services (Page W-16)

One (.750) water service was added for the year that was financed by the customer.
